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Exhibit 1

Hon. Miriam G. Cedarbaum
United States District Judge
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Judge Cedarbaum,

I've sat in your courtroom numerous times over the past 5+ years and I have always appreciated both your fairness and patience in the proceedings - Thank you.

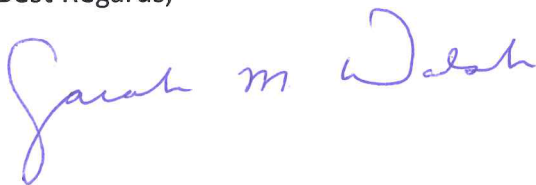
It's safe to say I've been a "Daddy's girl" from birth. I always battled to stay up past bedtime to watch sports games with my Dad, just to be by his side. I literally can't remember one sporting event I played in that he didn't attend and I played three sports in high school and travelled the country playing lacrosse in college. This is just one example of the level of commitment my Dad has towards his family - we mean everything to him, and he means everything to us. Growing up my friends got to know my Dad really well as he was always involved in our lives. I was the girl in high school with the earliest curfew, who's Dad picked her up from every party. At the time I found it incredibly embarrassing, now I'm so grateful to have a father that was there to keep me safe. My Dad has provided the same loving environment for my two older brothers and his two grandchildren.

The past 5+ years have been very difficult on our family emotionally and also financially. Given the circumstances, I think many; perhaps most, in my Dad's position would retreat and wallow in self pity. The humility and courage with which he has handled the past five years of controversy is what I am most proud of. Almost a year and half ago, my Dad went to his first Alcohol Anonymous meeting. This past February, my family and I went to his One Year Anniversary meeting. We were blown away by the experience. I had numerous people come up to me and ask if I was Steve's daughter. They said they had really wanted to meet me because my Dad has made such an impact on them and he's a very proud father. One of the people described him as a bright light walking into the room. He now chairs a couple of meetings a week and has a busy schedule as numerous members turn to him for advice. I don't know that if he wasn't in this situation he would have found AA or built this community support network. It is from him, I have learned to look for the silver linings, that it's never too late to change or make a difference.

Generosity is not something either of my parents ever lacked. My Grandfather's fight with Alzheimer's disease provided the inspiration for my Mother and Father to be instrumental in starting the Long Island Alzheimer's Foundation (LIAF). The Foundation aims to improve the quality of life for those with Alzheimer's and support the caregivers who look after them. As this disease gains more and more focus in our society, I cannot help but feel incredibly proud of the enduring contribution they have made to help those affected by the disease. It's only looking back as an adult that I truly appreciate their passion, drive and commitment. I have continued the family involvement for the fight against Alzheimer's and am both grateful to my parents for making such a huge effort and ingraining helping others into my way of life.

I'm so fortunate to have my Dad. I can't imagine the world without him. I rely on him for advice, turn to him in difficult situations, and always know he's there for us. I know that through his work at AA I am not the only one who depends on him. My fiancée and I got engaged in April. My Dad was our first phone call after the proposal (even though he already knew since he was asked permission a few days earlier). One of the first things my fiancée and I discussed about the wedding was how important it is that my Dad be there. He plays such an integral part of our lives and the community. For this, I beg of you that he isn't incarcerated. His transformation over this time period has been remarkable. He's not only changed his life, but my family and the community he lives in too. I hope one day that he can share his guidance and love with my children as he has done with us. Please take into account all the time and changes he has already made in his life and show leniency in your sentencing. Thank you for your time, attention, and consideration.

Best Regards,



Sarah Walsh

[REDACTED]
New York, NY [REDACTED]

Exhibit 2

The Honorable Miriam G. Cedarbaum
United States District Judge
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, New York 10007

June 15, 2014

Dear Judge Cedarbaum,

I am an EVP of a billion-dollar software company headquartered in Needham, MA. I have known Mr. Stephen Walsh since 1962. We were college roommates and best friends. We have maintained our relationship throughout all of these years. I believe I can speak to the character of Mr. Walsh as I have been a witness to his life both professionally and personally. He is the kind of friend who I could always count on to be honest and supportive; a person with whom I shared private matters, confident in his discretion.

I am a family man who understands the responsibilities and challenges of fatherhood. Mr. Walsh has been there for his children through the good times and the bad, helping them to achieve their dreams and face the disappointments of life. I have seen, firsthand, decisions made by Mr. Walsh, regarding health problems, school issues, and professional challenges of his family. He always addressed the situations directly, with love. His children are his highest priority. Mr. Walsh's continued commitment to his children has created a sense of loyalty and trust between them and has provided them a source of strength despite this most difficult period in his life.

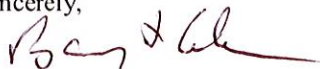
When I think of "character", the following traits come to mind: kindness, honesty, dependability, openness, generosity, humbleness, and morality. Mr. Walsh indeed has character, possessing all of these traits. He has a strong sense of right and wrong; a man who makes every effort to take the higher road. I have never seen Mr. Walsh deliberately hurt anyone.

My description of Mr. Walsh might seem over the top, perhaps exaggerated. But, that is the way I see him and the way I have seen him behave over the 52 years of our friendship. This episode is shameful for Mr. Walsh. I can assure you, it is one he deeply regrets. He lives with the knowledge that his behavior has brought pain to his friends, family and former clients.

I believe Mr. Walsh has a lot that he can still give to family, friends and his community if allowed to remain a citizen in society. During these last years, Mr. Walsh has continued to be a kind, giving, supportive person. He has carried himself with dignity, seeking ways to improve himself - striving to become a better person. In fact, his family and friends have benefitted from his presence and his strength.

I ask that you take my opinion of Mr. Walsh into consideration. Mine is a perspective that I'm sure is shared by all of those who know him as family and friend. Please do not remove him from those who need his support and care.

Sincerely,



Barry F. Cohen, Ph. D
Executive Vice President, Strategy PTC

Exhibit 3

Robert W. Hughes

Nellysford, VA

June, 12, 2014

Hon. Miriam G. Cedarbaum
United States District Judge
Southern District of New York
Daniel Patrick Moynihan
United States Court House
500 Pearl Street
New York, NY 10007
Re: Sentencing of Stephen Walsh

Your Honor,

I write in support of a very respectful request for leniency in the sentencing of Stephen Walsh who has been my trusted friend for almost six decades. We became acquainted in high school where I came to know him as a gifted athlete and leader of a junior class which defeated my senior class in an annual school competition. Though we were not particularly close at that time, I was already growing aware of Steve's talent as a manager and had recognized his warm and charming personality. After high school, our lives took separate ways as we both finished college and I served in the Marine Corps including a tour in Vietnam in 1966-67. Returning home in 1967 I began to see Steve more often through mutual friends, some of whom were also old high school friends. We became close through our twenties as we began to build our respective careers, dated girls and regularly socialized together. Wherever we were, whatever we were doing, Steve was always at his charming, helpful best with friends and with total strangers. In particular, he was always very respectful of women and, even today, my own wife speaks fondly of the kindness and respect with which Steve treated her, his own wife and any other women he encountered while we were together. Our daughters, now 40 & 37 years old also remember the kind interest, respect and even good advice they received from Steve over the years. Our younger daughter remembers, in particular, the advice Steve gave her when she worked for him as a summer intern. He strongly suggested that she place her four year participation on the women's crew team at Indiana University in the 1st line of her resume'. She did and remains convinced that it resulted in her first professional career break with the International Management Group in Manhattan. Steve cared about her much as he cared about his own children Michael & Sarah who I came to know over the years and who are now both solid citizens successful in their own professional careers. He was always a devoted father, proud of his children and always willing to help the children of his friends. *(though I met and admired Mr. Walsh's 2nd wife I did not know her or their children well)

Steve was also generous with the time, talent and money he gave to charity. I know, for example, that he was a leading force and major contributor to the Alzheimer's

Association, to his Alma Mater Buffalo State and to the Women's Lacrosse team at John Hopkins when his daughter Sarah was on the team. I also have personal experience of Steve's generosity and good will as follows: 1. For 15 years or so, I was on the board of the Prevent Child Abuse NY Association (president for 3 years) and, at the same time was a board member and legislative chair of the Nassau County Child Abuse and Neglect Committee. Each year, for about ten years, I ran a fund raising golf outing for the Nassau group and each year, Stephen Walsh appeared on the list of donors and each year he took time out of his very busy schedule to sponsor a foursome and to play himself to support his old friend. 2. Steve was also willing to lend his stature as a Wall Street leader to my lobbying efforts in the Child Abuse & Neglect arena. In one particular case, I indicated that a colleague and I were about to meet with a Long Island congressman to solicit endorsement of a Federal bill covering children and families. While expressing sympathy for our position, the congressman was unwilling to co-sponsor the house bill until, as Steve had suggested, I mentioned Steve's interest in the matter. We then got about 30 more minutes of the congressman's time and he co-sponsored the bill.

At this point, your Honor, I should point out that I have about 36 years experience in the Criminal Law and Family Law systems as a Nassau County Probation Officer, lawyer, American Arbitration Assn. trained mediator and Virginia Magistrate. In New York, I prepared hundreds of pre-sentence investigation reports as a Probation Officer, and supervised various Probation units for many years. I also mediated dozens of post divorce custody disputes for the Nassau County Family Court, trained Peace Officers in the Use of Force/Defense of Justification, and had a busy private law practice before moving to Virginia. As a Virginia Magistrate, I conducted hundreds of Probable Cause, Bond and Mental Health placement hearings in Albemarle, Louisa and Fluvanna counties. All of that experience, combined with my personal knowledge of Mr. Walsh convinces me that the interests of society in this case would be best served by a sentence of probation supervision with conditions perhaps of community service and restitution if viable (I understand that Mr. Walsh is in severe financial difficulties) A prison sentence, in my opinion, would waste the talents which would otherwise be available to his community, to his family and to the host of men and women who know Stephen Walsh as a reliable, kind, and caring friend. Furthermore, to this friend and, I'm sure, to his family and other friends, Stephen Walsh has expressed true regret for the personal actions and failures which have placed him in the court as a criminal defendant. I have great hope that the sentence handed down will allow Mr. Walsh to atone for his misdeeds in the midst of the community, friends and family who love him so well and who will provide the loving support which will allow him to be a productive, conscientious citizen for the rest of his life.

I thank your honor for your service to the nation and for taking the time from your busy schedule to review my remarks on behalf of my friend, Stephen Walsh.

Very truly yours,

Robert W. Hughes



Exhibit 5